

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Jennings County Schools (4015)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$16,258,790	\$16,317,649	\$15,995,537	\$14,812,262	-2.3%	-7.4%
Group Health Insurance	222	\$2,556,850	\$2,367,330	\$2,396,724	\$2,277,028	-2.9%	-5.0%
Non - Certified Salaries	120	\$1,604,888	\$1,741,738	\$1,795,590	\$1,726,276	1.8%	-3.9%
Social Security Certified	212	\$1,160,192	\$1,175,513	\$1,152,896	\$1,065,617	-2.1%	-7.6%
Teacher Retirement Fund, After 7-1-95	216	\$944,891	\$1,008,847	\$1,072,898	\$1,054,612	2.8%	-1.7%
Instruction Services	311	\$591,429	\$521,198	\$384,542	\$666,008	3.0%	73.2%
Other Employee Benefits	241 - 290	\$793,353	\$743,326	\$718,492	\$574,192	-7.8%	-20.1%
Connectivity	744	\$963,296	\$275,442	\$206,326	\$438,071	-17.9%	112.3%
Licensed Employees	135	\$361,285	\$352,024	\$378,056	\$372,998	0.8%	-1.3%
Textbooks	630	\$600,063	\$493,355	\$200,785	\$275,448	-17.7%	37.2%
Operational Supplies	611	\$305,888	\$253,451	\$237,879	\$236,094	-6.3%	-0.8%
Repairs and Maintenance Services	430	\$183,250	\$117,243	\$106,905	\$200,149	2.2%	87.2%
Public Employees Retirement Fund	214	\$135,293	\$164,008	\$184,184	\$190,235	8.9%	3.3%
Computer Hardware	741	\$386,426	\$665,741	\$563,646	\$149,776	-21.1%	-73.4%
Teacher Retirement Fund, Prior to 7-1-95	215	\$221,031	\$202,811	\$177,637	\$145,321	-10.0%	-18.2%
Social Security Noncertified	211	\$104,565	\$115,963	\$118,763	\$115,032	2.4%	-3.1%
Other Group Insurance Authorized by Statute	224	\$64,084	\$62,827	\$60,949	\$58,706	-2.2%	-3.7%
Other Purchased Services	593	\$16,667	\$21,407	\$69,318	\$54,792	34.7%	-21.0%
Other Supplies and Materials	615, 660 - 689	\$46,078	\$56,257	\$37,175	\$43,308	-1.5%	16.5%
Group Life Insurance	221	\$46,819	\$46,962	\$39,729	\$37,775	-5.2%	-4.9%
Library Books	640	\$32,356	\$36,237	\$28,786	\$37,598	3.8%	30.6%
Overtime Salaries	140	\$11,200	\$31,805	\$31,214	\$17,101	11.2%	-45.2%
Travel	580	\$13,997	\$19,204	\$9,684	\$14,415	0.7%	48.9%
Awards	875	\$6,483	\$5,838	\$5,891	\$7,834	4.8%	33.0%
Equipment	730	\$79,169	\$9,635	\$10,538	\$7,718	-44.1%	-26.8%
Other Professional and Technical Services	319	\$20,514	\$7,679	\$11,970	\$7,685	-21.8%	-35.8%
Periodicals	650	\$12,281	\$11,109	\$7,396	\$4,483	-22.3%	-39.4%
Instructional Programs Improvement Services	312	\$82,485	\$32,779	\$437,000	\$1,746	-61.9%	-99.6%
Pre-2008 Object Code - Temporary Salaries	130	\$28,932	\$13,980	\$33	\$440	-64.9%	1229.9%
Content	747	\$16,415	\$8,028	\$0	\$0	-100.0%	NA
Pupil Services	313	\$31,321	\$38,544	\$0	\$0	-100.0%	NA
Miscellaneous Objects	876 - 899	\$35,822	\$0	\$0	\$0	-100.0%	NA
Dues and Fees	810	\$1,166	\$0	\$0	\$0	-100.0%	NA
Student Academic Achievement Total		\$27,717,279	\$26,917,931	\$26,440,545	\$24,592,721	-2.9%	-7.0%
Student Instructional Support							
Certified Salaries	110	\$2,517,093	\$2,641,586	\$2,652,587	\$2,572,772	0.5%	-3.0%
Non - Certified Salaries	120	\$1,033,498	\$1,135,646	\$1,148,686	\$1,119,832	2.0%	-2.5%

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						Compound Annual Growth	Percent Change 2014 to 2015
Group Health Insurance	222	\$634,853	\$662,553	\$629,862	\$583,154	-2.1%	-7.4%
Social Security Certified	212	\$180,625	\$190,218	\$190,279	\$185,810	0.7%	-2.3%
Other Employee Benefits	241 - 290	\$102,193	\$147,454	\$106,681	\$157,093	11.3%	47.3%
Teacher Retirement Fund, After 7-1-95	216	\$92,017	\$118,399	\$130,534	\$141,445	11.3%	8.4%
Public Employees Retirement Fund	214	\$87,124	\$102,563	\$121,710	\$124,761	9.4%	2.5%
Operational Supplies	611	\$84,517	\$79,514	\$102,119	\$88,531	1.2%	-13.3%
Social Security Noncertified	211	\$69,262	\$75,945	\$76,418	\$75,196	2.1%	-1.6%
Teacher Retirement Fund, Prior to 7-1-95	215	\$48,605	\$45,447	\$39,463	\$34,530	-8.2%	-12.5%
Travel	580	\$28,075	\$49,579	\$35,003	\$31,266	2.7%	-10.7%
Instructional Programs Improvement Services	312	\$2,057	\$7,535	\$23,565	\$18,726	73.7%	-20.5%
Equipment	730	\$4,533	\$20,222	\$0	\$16,703	38.6%	NA
Other Group Insurance Authorized by Statute	224	\$12,566	\$13,163	\$13,349	\$13,189	1.2%	-1.2%
Group Life Insurance	221	\$8,414	\$8,645	\$7,269	\$7,341	-3.4%	1.0%
Instruction Services	311	\$448	\$1,224	\$2,107	\$620	8.5%	-70.6%
Connectivity	744	-\$1,429	\$55	\$0	\$71	NA	NA
Other Professional and Technical Services	319	\$13,121	\$12,475	\$3,566	\$0	-100.0%	-100.0%
Pupil Services	313	\$2,771	\$0	\$0	\$0	-100.0%	NA
Licensed Employees	135	\$0	\$5,632	\$0	\$0	NA	NA
Computer Hardware	741	\$33,789	\$8,548	\$23,075	\$0	-100.0%	-100.0%
Student Instructional Support Total		\$4,954,131	\$5,326,404	\$5,306,273	\$5,171,040	1.1%	-2.5%
Overhead and Operational							
Group Health Insurance	222	\$7,868,196	\$6,159,018	\$727,829	\$6,780,055	-3.7%	831.5%
Non - Certified Salaries	120	\$3,217,115	\$3,331,442	\$3,349,239	\$3,359,479	1.1%	0.3%
Pupil Services	313	\$1,891,406	\$1,853,141	\$1,827,401	\$1,838,359	-0.7%	0.6%
Food Purchases	614	\$1,135,317	\$1,208,943	\$1,073,940	\$1,213,958	1.7%	13.0%
Other Professional and Technical Services	319	\$712,213	\$706,426	\$824,493	\$713,328	0.0%	-13.5%
Heating and Cooling for Buildings - Electricity	621	\$748,373	\$908,373	\$908,373	\$666,037	-2.9%	-26.7%
Operational Supplies	611	\$499,726	\$487,862	\$437,601	\$503,812	0.2%	15.1%
Insurance	520	\$415,014	\$498,304	\$404,852	\$408,237	-0.4%	0.8%
Public Employees Retirement Fund	214	\$261,189	\$300,455	\$339,440	\$351,224	7.7%	3.5%
Vehicles	731	\$258,777	\$18,500	\$211,311	\$351,004	7.9%	66.1%
Social Security Noncertified	211	\$219,004	\$228,711	\$229,930	\$230,203	1.3%	0.1%
Heating and Cooling for Buildings - Gas	622	\$124,065	\$130,116	\$200,844	\$204,539	13.3%	1.8%
Gasoline and Lubricants	613	\$308,800	\$334,492	\$297,114	\$200,189	-10.3%	-32.6%
Water and Sewage	411	\$167,303	\$171,783	\$182,254	\$184,943	2.5%	1.5%
Certified Salaries	110	\$203,228	\$207,174	\$209,930	\$162,135	-5.5%	-22.8%
Equipment	730	\$267,215	\$100,608	\$120,289	\$117,349	-18.6%	-2.4%
Light and Power - Other Than Heating and Cooling	625	\$177,739	\$36,371	\$57,367	\$111,218	-11.1%	93.9%

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Other Employee Benefits	241 - 290	\$54,496	\$55,072	\$229,205	\$83,106	11.1%	-63.7%
Group Accident Insurance	223	\$74,958	\$72,943	\$0	\$77,266	0.8%	NA
Repairs and Maintenance Services	430	\$84,382	\$104,559	\$78,366	\$68,620	-5.0%	-12.4%
Tires and Repairs	612	\$62,866	\$58,862	\$54,570	\$43,732	-8.7%	-19.9%
Board of Education Services	318	\$10,899	\$16,057	\$25,715	\$28,726	27.4%	11.7%
Postage and Postage Machine Rental	532	\$32,730	\$33,720	\$27,817	\$27,745	-4.0%	-0.3%
Board Member Compensation	115	\$24,950	\$22,750	\$23,000	\$26,350	1.4%	14.6%
Travel	580	\$27,632	\$30,134	\$31,443	\$25,856	-1.6%	-17.8%
Telephone	531	\$35,613	\$40,256	\$11,857	\$18,021	-15.7%	52.0%
Other Supplies and Materials	615, 660 - 689	\$10,324	\$17,967	\$10,751	\$13,586	7.1%	26.4%
Social Security Certified	212	\$15,395	\$15,626	\$15,824	\$12,324	-5.4%	-22.1%
Teacher Retirement Fund, After 7-1-95	216	\$11,366	\$11,593	\$11,798	\$11,567	0.4%	-2.0%
Other Group Insurance Authorized by Statute	224	\$11,240	\$11,817	\$11,804	\$11,450	0.5%	-3.0%
Group Life Insurance	221	\$12,043	\$17,009	\$10,417	\$10,272	-3.9%	-1.4%
Rentals	440	\$9,600	\$9,600	\$9,600	\$9,600	0.0%	0.0%
Advertising	540	\$7,288	\$4,535	\$7,346	\$8,013	2.4%	9.1%
Dues and Fees	810	\$7,070	\$9,434	\$6,122	\$7,001	-0.2%	14.4%
Heating and Cooling for Buildings - Other Energy Sources	624	\$5,742	\$5,239	\$6,680	\$5,774	0.1%	-13.6%
Student Transportation Services	510	\$0	\$0	\$2,232	\$4,013	NA	79.8%
Instruction Services	311	\$9,568	\$7,424	\$8,054	\$3,557	-21.9%	-55.8%
Connectivity	744	\$2,895	\$0	\$2,578	\$2,434	-4.2%	-5.6%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,849	\$2,903	\$2,927	\$1,558	-14.0%	-46.8%
Staff Services	314	\$700	\$0	\$40	\$0	-100.0%	-100.0%
Instructional Programs Improvement Services	312	\$31,707	\$25,890	\$0	\$0	-100.0%	NA
Overhead and Operational Total		\$19,020,993	\$17,255,107	\$11,990,355	\$17,896,638	-1.5%	49.3%
Non Operational							
Other Professional and Technical Services	319	\$18,224	\$24,459	\$1,452,674	\$4,349,990	293.1%	199.4%
Redemption of Principal	831	\$2,501,455	\$2,793,855	\$2,582,546	\$2,827,865	3.1%	9.5%
Interest	832	\$1,068,885	\$954,961	\$851,535	\$732,878	-9.0%	-13.9%
Certified Salaries	110	\$453,463	\$352,400	\$379,225	\$349,488	-6.3%	-7.8%
Equipment	730	\$250,841	\$310,829	\$229,613	\$288,252	3.5%	25.5%
Other Purchased Property Services	490 - 499	\$1,573,365	\$343,389	\$762,280	\$288,169	-34.6%	-62.2%
Non - Certified Salaries	120	\$175,168	\$195,661	\$224,264	\$213,355	5.1%	-4.9%
Repairs and Maintenance Services	430	\$190,122	\$874,064	\$549,457	\$203,690	1.7%	-62.9%
Instructional Programs Improvement Services	312	\$7,453	\$3,053	\$68,013	\$115,174	98.3%	69.3%
Buildings	720	\$52,644	\$46,687	\$96,270	\$79,611	10.9%	-17.3%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$33,914	\$52,633	\$31,636	\$58,742	14.7%	85.7%
Group Health Insurance	222	\$35,134	\$35,344	\$35,374	\$35,374	0.2%	0.0%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Improvements Other Than Buildings	715	\$10,054	\$23,326	\$9,375	\$33,794	35.4%	260.5%
Social Security Certified	212	\$34,066	\$26,142	\$28,251	\$25,907	-6.6%	-8.3%
Construction Services	450	\$0	\$0	\$0	\$20,424	NA	NA
Teacher Retirement Fund, After 7-1-95	216	\$20,873	\$15,602	\$18,844	\$16,481	-5.7%	-12.5%
Social Security Noncertified	211	\$13,346	\$14,967	\$17,154	\$16,319	5.2%	-4.9%
Operational Supplies	611	\$7,270	\$9,034	\$12,059	\$12,743	15.1%	5.7%
Public Employees Retirement Fund	214	\$3,238	\$5,388	\$8,357	\$6,764	20.2%	-19.1%
Seldom or Non-Recurring Purchases	873	\$6,815	\$6,522	\$3,914	\$5,897	-3.6%	50.7%
Teacher Retirement Fund, Prior to 7-1-95	215	\$7,683	\$6,115	\$5,967	\$5,779	-6.9%	-3.2%
Other Employee Benefits	241 - 290	\$5,317	\$5,437	\$5,737	\$5,369	0.2%	-6.4%
Other Purchased Services	593	\$516	\$239	\$325	\$1,966	39.7%	504.8%
Other Group Insurance Authorized by Statute	224	\$594	\$676	\$725	\$647	2.2%	-10.7%
Group Life Insurance	221	\$308	\$371	\$355	\$306	-0.2%	-13.8%
Rentals	440	\$85,186	\$37,728	\$34,584	\$0	-100.0%	-100.0%
Pre-2008 Object Code - Temporary Salaries	130	\$1,900	\$550	\$0	\$0	-100.0%	NA
Travel	580	\$1,859	\$2,448	\$0	\$0	-100.0%	NA
Instruction Services	311	-\$146	\$0	\$0	\$0	NA	NA
Non Operational Total		\$6,559,546	\$6,141,880	\$7,408,535	\$9,694,987	10.3%	30.9%
Grand Total		\$58,251,949	\$55,641,322	\$51,145,708	\$57,355,387	-0.4%	12.1%